

ALOHA SPORTS INC.

Application for Recertification

ALOHA BOWL

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ALOHA SPORTS INC

April 1, 2002

Via overnight mail and facsimile: (317) 917-6989

Mr. Dennis L. Poppe
Senior Director for Baseball and Football
The National Collegiate Athletic Association
1802 Alonzo Watford Sr. Drive
Indianapolis, Indiana 46202

Re: Aloha Bowl Application for Recertification

Dear Mr. Poppe:

Please find enclosed Aloha Sports Inc.'s Application for Recertification of a Postseason Football Contest relating to the Aloha Bowl.

We look forward to the Subcommittee's recertification of the Bowl. If you or the Subcommittee have any questions, please do not hesitate to contact us.

Very truly yours,

ALOHA SPORTS INC.



Terry L. Daw
Chief Operating Officer

TLD:dkr
Enclosure

The National Collegiate Athletic Association

Application for Recertification of a Postseason Football Contest

1. Official name of game Aloha Bowl Date requested 31 December 2002
2. Site of game Honolulu Hawaii Time requested 9 p.m.
City State Eastern Time
3. Year game was founded 1982 Number of games played 19
4. Name of sponsoring organization Aloha Sports Inc.
5. Name of executive director Jim Haugh
Mailing address 11119 248th Avenue N.E. Telephone: Business 425 / 503-9913
Street (AC)
Redmond Washington 98053 Home 425 / 844-3094
City State ZIP Code (AC)
6. Names of other executive officers of sponsoring organization:
President Terry L. Daw Business 808 / 377-3076 Home 808 / 377-3076
President-Elect _____ Business _____ / _____ Home _____ / _____
Team Selection Chair _____ Business _____ / _____ Home _____ / _____
7. Name of stadium Aloha Stadium Seating capacity 50,000
8. How many tickets will be made available to each participating institution? 12,500
How many tickets did each purchase last year? 7,500 in 2000
9. Please explain the basis for determining stadium rental (flat fee, percentage, tax, etc.); include an estimate of the total cost, and specify the source of funds for payment.
Minimum \$10,000 or 10% of all ticket receipts per date, not to exceed \$32,000,
plus \$35,000 in costs.
10. List the price(s) of tickets from last year's game and submit a program.
\$40, \$45, \$50, \$55 (2000 Aloha Bowl)
11. Explain the current taxes on each ticket sale and the reason for each type of tax.
4% State General Excise Tax

12. Please provide the following information for the immediate past four games, including the most recent bowl played:

Year	Gross Income	Institutional Distribution	Management Retained
A 2000*	\$ 3,836,547	\$ 3,000,000 78.2%	\$ 836,547 22 %
B 1999*	\$ 4,005,162	\$ 3,003,872 75 %	\$ 1,001,290 25 %
C 1998*	\$ 3,939,183	\$ 3,000,000 76 %	\$ 939,183 24 %
D 1997	\$ 2,010,454	\$ 1,507,840 75 %	\$ 502,613 25 %

*Gross income for 1998-2000 is combined with income from Oahu Bowl because of doubleheader format

13. Is a preliminary audited financial report of last year's game attached? Yes ☒ No ☐ If not, why? _____

(2000 Aloha Bowl / Oahu Bowl)

14. Will a final audited report be sent to the football certification subcommittee not later than September 17?

Yes ☒ No ☐

15. Has full payment been made to the participating institutions in the previous year's game? Yes ☒ No ☐

If not, why? _____

16. A minimum of \$ 750,000 will be paid by the applicant to each participant in the next game. [Note: This amount shall not be less than \$750,000 unless a special waiver has been approved for a closed game.]

17. Please list all anticipated sources of income and gross amounts for the following:

A. Ticket sales	\$ 2,500,000
B. Television rights	\$ 150,000
C. Radio rights	\$ 13,000
D. Title sponsorships	\$ 500,000
E. Other corporate sponsorships	\$ 100,000
F. Merchandising and licensing	\$ 15,000

18. Please identify the expenses and amounts deducted from each institution's share of gross income. _____

2000 Aloha Bowl: Tickets: 7,500 X \$45.00 = \$337,500; Insurance: \$5,000; Total \$342,500

Deductions for merchandise items and various other events purchased by teams varied.

19. Please identify the number of tickets and total value of the tickets that each participating team guaranteed it would sell for your last game.

Team Arizona State University	Tickets 7,500	Value \$337,500
Team Boston College University	Tickets 7,500	Value \$337,500

20. Please identify gifts-in-kind (and financial value) that directly benefited the participating institutions. _____

None

21. Does your bowl have a contractual arrangement with a member conference(s)? Yes ☒ No ☐
22. If yes, please explain. ACC and Mountain West Conference are being finalized (in conjunction with Seattle game)
23. Does your bowl have a commitment from a national network or syndicator to televise your next game?
Yes ☒ No ☐
24. If yes, please identify the network or syndicator. ASI Acquisition Inc.
25. Provide the financial value of your television commitment for each year of the contract. _____
2002 = \$150,000
26. Does your bowl have a commitment from a national network or syndicator for radio rights to your next game?
Yes ☐ No ☒
27. Please identify the network or syndicator. N/A
28. Provide the financial value of your radio commitment for each year of the contract. N/A
29. Does your bowl permit the official station and/or network of a participating institution to originate radio coverage of your bowl? Yes ☒ No ☐
30. Do these rights permit the institution's official outlet to originate the broadcast and distribute it to the same stations that were a part of its radio network during the regular season? Yes ☒ No ☐
31. If either question No. 29 or No. 30 was answered no, please explain. _____
32. Did your television and radio contract(s) reserve 60 seconds for promotional higher educational messages provided by the NCAA? Yes ☒ No ☐
33. Did your television and radio contract(s) reserve 60 seconds (30 seconds for each institution) for promotional higher educational messages provided by the participating institutions? Yes ☒ No ☐
34. Does your bowl have a commitment from a title sponsor for your next game? Yes ☐ No ☒
35. Please identify the title sponsor. _____
36. Provide the financial value of your title sponsorship for each year of the contract. _____
To be determined
37. Does your bowl have other corporate partnerships with a minimum annual value of \$20,000? Yes ☐ No ☒
If yes, provide the financial value each year for each contract _____
38. Did your bowl provide each participating team a minimum of 95 awards? Yes ☒ No ☐

39. What was the approximate value of the awards your bowl provided the student-athletes? \$ 300.00 X 200
40. List all awards, gifts, mementos or other items that were presented to individual participants last year, and indicate the number and value of each item. Each team received 100 of each of the following items:
Watches (\$99); Aloha Shirts (\$59); Polo Shirts (\$45); Emroidered Bags (\$45); Gold Hat (\$15); Team Photo (\$25);
Cameras (\$12)
41. Does the management present an award in recognition of an individual's performance in the game?
 Yes X No If yes, please provide value. \$ \$300 trophy
42. Did your bowl adhere to the policies concerning officials (e.g., courtesy automobiles, entertainment, etc.)?
 Yes X No If yes, please explain. We adhered to all policies listed in the NCAA 2000-01 Postseason Football Handbook
43. Did bowl management conduct a meeting before last year's game involving representatives from the participating institutions, the game referee, clock operator(s) and television network or syndicator for the purpose of reviewing governing game administrative details and NCAA rules and regulations? Yes X No
44. Did your bowl comply with the NCAA's principles for the conduct of intercollegiate athletics, as set forth in NCAA Constitution 2 and relevant bylaws and interpretations? Yes X No
45. Was your game held in the academic year for which it was certified? Yes X No
46. Has the bowl sold a number of tickets equal in value to the combined contracted obligation to the participating institutions? Yes No X If no, please explain. The schools participating in the 2000 Aloha Bowl / Oahu Bowl doubleheader bought more than 50% of the available tickets. This problem will be corrected because only one game will be played at Aloha Stadium.
47. Has your bowl averaged selling 25,000 tickets or 50 percent of those available for sale, over the past three years?
 Yes No X
48. Did either participating team purchase more than one-sixth of the tickets available in the stadium?
 Yes No X If yes, please explain.
49. Did the football certification subcommittee authorize an exception to the ticket-distribution policy for the institution?
 Yes No X
50. Was the date, time, name and/or site of your game, as represented in the application, changed without the approval of the football certification subcommittee after the initial certification of the application? Yes No X
 (Date and time changed, and NCAA listed new date and time in 2001-02 Postseason Football Handbook)
51. Did your bowl serve the purpose of providing a national contest between teams that each had a minimum of six wins against Division I-A competition and more wins than losses? Yes X No (Note: An institution may count a victory versus a Division I-AA institution as one of the six wins once every four years.)
52. Were the competing institutions active members of this Association? Yes X No
3. If required of your bowl, will an irrevocable letter of credit guaranteeing the minimum distribution fee be secured?
 Yes X No If not, why?

54. Did your bowl submit to the NCAA national office, not later than 60 days before the game, the appropriate certification of insurance showing evidence that it maintains primary comprehensive general coverage listing the NCAA as an additional insured, with combined single limits of at least \$1 million per occurrence for bodily injury and property damage?

Yes _____ No X If not, why? Certificate sent to NCAA in November 2001 due to delay in obtaining policy

55. Will your bowl pay a \$12,000 fee to the NCAA upon notice of certification? Yes X No _____

56. Please indicate whether the following information would be available to NCAA auditors:

A. A copy of your network television contract? Yes X No _____

B. A copy of your network radio contract? Yes X No _____

C. A copy of your title and other corporate sponsor contracts valued at a minimum of \$20,000 per year?

Yes X No _____

Please attach to this application:

A. A standardized information form distributed to the institutions that participated in the last bowl game;

B. A copy of the letters of invitation to the institutions that participated in the last bowl game; and

C. A copy of the letters of acceptance from those institutions that participated in the last bowl game,

In reviewing this application, the football certification subcommittee may request that the management or sponsoring agency submit additional evidence, and/or independent audits, to demonstrate its ability to guarantee the financial success of the game.

The undersigned hereby certifies that the foregoing application has been truly and fully completed and that the policies of the football certification subcommittee and the application provisions of the NCAA constitution, bylaws and executive regulations, and the policies adopted by the committee, are understood. The undersigned also is duly authorized to submit this application for recertification on behalf of the sponsoring organization and, on its behalf, agrees that if this game is recertified, it will be Conducted in full accordance with the attached provisions; that it acknowledges that the Division I Championships/Competition Cabinet has the authority to review any document related to the bowl game, which would include title and other corporate contracts and television contracts; that the NCAA, or representatives designated by it, may conduct audits of any agency sponsoring a bowl game and other associations and activities affiliated with it, and that this organization will fully observe and cooperate in the enforcement of all rulings of the NCAA Division I Championships/Competition Cabinet and the Division I Management Council, or committees, which render an NCAA institution or student-athlete ineligible to compete in postseason football contests. It further is understood and agreed that any violation of the attached provisions may disqualify the game from future certification.

Signed Terry Daw Title Chief Operating Officer

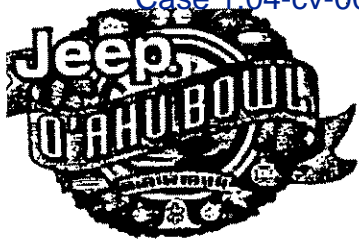
Organization Aloha Sports Inc.

Address 2305 Cooper Road
Street
Honolulu Hawaii 96822
City State ZIP Code

Telephone - Office 808 / 534-1188 Home 808 / 377-3076
(AC) (AC)

Date April 1, 2002

Please Return by April 1 to: Dennis Poppe
 National Collegiate Athletic Association
 P.O. Box 6222
 Indianapolis, Indiana 46206-6222
 Fax: 3171917-6989



Jeep O'ahu Bowl / Jeep Aloha Bowl
 Varsity Building • 1110 University Avenue • Suite 403
 Honolulu • Hawaii • 96826-1508
 Phone (808) 947-4141 • Fax (808) 947-6648
 Management Fax (808) 947-1492
 e-mail: hlgames@aloha.net • Website: www.alohabowl.net



November 28, 2000

VIA MAIL AND FACSIMILE: (617) 552-4903

COPY

Mr. Gene DeFilippo
 Athletic Director
 Boston College
 140 Commonwealth Avenue
 Chestnut Hill, Massachusetts 02467-3800

Re: Invitation to the Jeep® O'ahu Bowl/Jeep® Aloha Bowl Christmas Football Classics

Aloha Gene!

On behalf of Aloha Sports Inc., this is an official invitation for the Boston College Golden Eagles to participate in our 2000 postseason football game. Your institution will receive a \$750,000.00 minimum guarantee for participating in the 2000 Jeep® O'ahu Bowl/Jeep® Aloha Bowl Christmas Football Classics ("the Classics"). The Jeep® O'ahu Bowl will be played on December 24, 2000, with the kickoff at 3:30 p.m. Hawaiian Standard Time, 8:30 p.m. Eastern Standard Time, and will be broadcast on ESPN. The Jeep® Aloha Bowl will be played on December 25, 2000, with the kickoff at 10:30 a.m. Hawaiian Standard Time, 3:30 p.m. Eastern Standard Time, and will be broadcast on ABC. Your opponent and the game in which you will be playing will be determined sometime next week.

Each participating institution is guaranteed up to one-sixth of the total seats in the stadium. Your conference contract guarantees your institution will purchase at least 7,500 tickets. This invitation is subject to, and incorporates by reference as if fully set forth herein, the "Agreement Between The Big East Conference and Bowl Games Hawaii" dated September 22, 2000, a copy of which is enclosed.

Please respond to me in writing to confirm your formal acceptance of this invitation to participate in the Classics by 4:30 p.m. Hawaiian Standard Time on December 1, 2000. The fax number for Aloha Sports Inc. is (808) 947-6648. We look forward to having you join us for Christmas in Paradise!

Sincerely,

Fritz Rohlfsing
 Executive Director
 Jeep® O'ahu Bowl/Jeep® Aloha Bowl Christmas Football Classics

FWR:md
 Enclosure



Civil No. CV04-00204 DAE/KSC

EXHIBIT "81"



Christmas Day - 3:30 pm EST/10:3

ASI-08-001796



BOSTON COLLEGE

ATHLETIC ADMINISTRATION

Via Facsimile

December 1, 2000

Mr. Fritz Rohling
Executive Director
Jeep O'ahu/Jeep Aloha Bowl Christmas Classics
Varsity Building
1110 University Avenue
Suite 403
Honolulu, Hawaii 96826 - 1508

Dear Fritz:

On behalf of the Boston College Athletic Association, I am honored to accept your invitation to participate in the 2000 Jeep Aloha Bowl on December 25. We are looking forward with much enthusiasm to playing Arizona State University in Honolulu!

Thank you for giving us the opportunity to play in what will prove to be a very exciting game. Fritz, we appreciate all the help and support you have given us and I look forward to seeing you soon.

Sincerely,

A handwritten signature in cursive script, appearing to read "Gene".

Gene DeFilippo
Director of Athletics

GD/bm



CONTE FREEM, 140 COMMONWEALTH AVENUE, CHESTNUT HILL, MASSACHUSETTS 02467-3661
617-552-4680

TOTAL P.02



Jeep O'ahu Bowl / Jeep Aloha Bowl Christmas Classics

Varsity Building • 1110 University Avenue • Suite 403

Honolulu • Hawaii • 96826-1508

Phone (808) 947-4141 • Fax (808) 947-6648

Management Fax (808) 947-1492

e-mail: higames@aloha.net • Website: www.alohabowl.net



December 6, 2000

VIA MAIL AND FACSIMILE: (480) 965-8219

Mr. Eugene Smith
Athletic Director
Arizona State University
P.O. Box 872505, ICA Building
5th Street & Stadium Drive
Tempe, Arizona 85287-2505

Re: Invitation to the Jeep® O'ahu Bowl/Jeep® Aloha Bowl Christmas Football Classics

Aloha Gene!

On behalf of Aloha Sports Inc., this is an official invitation for the Arizona State University Sun Devils to participate in our 2000 postseason football doubleheader. Your institution will receive a \$750,000.00 minimum guarantee for participating in the 2000 Jeep® O'ahu Bowl/Jeep® Aloha Bowl Christmas Football Classics ("the Classics"). The Jeep® O'ahu Bowl will be played on December 24, 2000, with the kickoff at 3:30 p.m. Hawaiian Standard Time, 8:30 p.m. Eastern Standard Time, and will be broadcast on ESPN. The Jeep® Aloha Bowl will be played on December 25, 2000, with the kickoff at 10:30 a.m. Hawaiian Standard Time, 3:30 p.m. Eastern Standard Time, and will be broadcast on ABC. Your opponent will be Boston College in the Jeep® Aloha Bowl on Christmas Day.

Each participating institution is guaranteed up to one-sixth of the total seats in the stadium. Your conference contract guarantees your institution will purchase at least 7,500 tickets. This invitation is subject to, and incorporates by reference as if fully set forth herein, the "Aloha Bowl Agreement Between The Pacific-10 Conference and Aloha Sports Inc." dated July 15, 1999, a copy of which is enclosed, as well as the NCAA® 2000-01 Postseason Football Handbook.

Please respond to me in writing to confirm your formal acceptance of this invitation to participate in the Classics by 4:30 p.m. Hawaiian Standard Time on Friday, December 8, 2000. The fax number for Aloha Sports Inc. is (808) 947-6648. We look forward to having the Sun Devils join us for Christmas in Paradise!

Sincerely

Fritz Rohlfing

Executive Director

Jeep® O'ahu Bowl/Jeep® Aloha Bowl Christmas Football Classics

Enclosure



CLERK: [illegible] 9:30 am EST/3:30 am HST
Civil No. CV04-00204 DAE/KSC

EXHIBIT "81"



Christmas Day - 3:30 pm EST/10:30 am HST
ASI-08-001798

ASU
ARIZONA STATE UNIVERSITY

December 6, 2000

Sent via Facsimile

Mr. Fritz Rohlfing
Executive Director
Jeep O'ahu Bowl/Jeep Aloha Bowl
1110 University Avenue
Suite 403
Honolulu, Hawaii 96826-1508

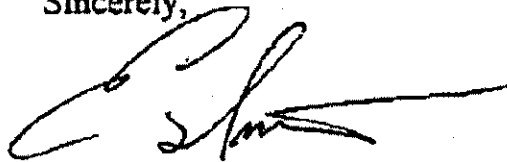
Dear Fritz,

We have received your invitation to participate in the 2000 Jeep Aloha Bowl. With that, this letter shall represent Arizona State University's official acceptance to play in the Jeep Aloha Bowl against Boston College on December 25, 2000.

We are happy to be able to play in this year's game to be played at 10:30 a.m. (HST) on the 25th, and for doing so we shall receive a minimum guarantee of \$750,000. Additionally, ASU does have adequate medical insurance per NCAA bylaw 30.9.17.2. Our plans have the team an official party arriving on Tuesday, December 19th.

Mike Chismar (480-965-1287) is our contact person for any questions you might have regarding our visit to Honolulu.

Sincerely,



Eugene D. Smith
Director of Athletics



DEPARTMENT OF INTERCOLLEGIATE ATHLETICS

PO Box 872505, Tempe, AZ 85287-2505

TOTAL P.02

SCHEDULE OF GROSS REVENUE **Postseason Football Audited Financial Report**

Name of Bowl Jeep Aloha Bowl/Jeep Oahu Bowl Date of Game 12/24-12/25

1. Ticket sales (from Schedule A, line 8)	\$	<u>1,594,646.68</u>
2. a. Gross membership fees	\$	<u>0</u>
b. Less approved deduction	(<u>0</u>)
c. Total		<u>0</u>
3. Concessions		<u>0</u>
4. Program sales		<u>0</u>
5. Advertising		<u> </u>
a. Programs		<u>0</u>
b. Radio		<u>0</u>
c. Television		<u>140,250</u>
d. Video		<u>0</u>
e. Tickets		<u>0</u>
f. Total		<u>140,250</u>
6. a. Gross radio rights		<u>27,024</u>
b. Less all rights if participant originated broadcast	(<u>27,024</u>)
c. Total		<u>0</u>
7. a. Gross television rights		<u>590,200</u>
b. Less unrelated third-party fees	(<u>0</u>)
c. Pay-per-view television rights		<u>0</u>
d. Total		<u>590,200</u>
8. a. Gross title sponsorship rights		<u>1,126,701</u>
Less: b. Unrelated third-party fees	(<u>0</u>)
c. Entertainment expenses	(<u>0</u>)
d. Amount(s) allocated to other events	(<u>0</u>)
e. Other	(<u>0</u>)
f. Net title sponsorship rights		<u>1,126,701</u>

10. Film/movie/video rights		<u>15,564</u>
11. Licensing fees		
12. a. Gross corporate sponsors/ contributions	<u>414,709</u>	
Less: b. Restricted for direct benefit of competing institutions	<u>(4,000)</u>	
c. Restricted for pregame and half-time expenses	<u>(0)</u>	
d. Net corporate sponsors/contributions		<u>410,709</u>
13. Other revenues (please specify)		
a. Banquet Tickets	<u>14,817</u>	
b. Performance Fees	<u>25,000</u>	
c. Classic Destination Management... School Sales	<u>75,747</u> <u>30,040</u>	
d. Total other revenue	<u>1,117</u>	<u>146,721</u>
14. Total receipts (add totals from lines 1-13)		<u>4,024,791.68</u>
15. Awards	<u>(44,442)</u>	
16. Certification fee	<u>(12,000)</u>	
17. Officiating Crew travel	<u>(46,225)</u>	
18. Letter-of-credit fee	<u>(32,753)</u>	
19. Team Entertainment (unless deduction was taken in 1 2b)	<u>(52,825)</u>	
20. Other deductible expenses approved by the committee	<u>(0)</u>	
21. Deductible fees (add totals from lines 15-20)		<u>(188,245)</u>
22. Net gross receipts before interest income (subtract line 21 from 14)		<u>3,836,546.68</u>

Schedule A Ticket Sales

1. Ticket sales	No.	1a. _____	@	1b. \$ _____	Total 1c. \$ _____
		2a. _____		2b. _____	2c. _____
		3a. _____		3b. _____	3c. _____
		4a. _____		4b. _____	4c. _____
		5a. _____		5b. _____	5c. _____
See Attachment 1					
6. Gross ticket sales (add amounts in column c, lines 1-5)					<u>1,609,970.50</u>

7. Less -- Taxes 1,594,646.68

8. Net ticket sales 1,594,646.68

9. a. Stadium capacity 49,997 b. Gross attendance 18,584 Avg. Tic Price

10. Number of tickets sold by: 11a. University of Georgia 11b. 1,000 45.00
Boston College Univ. 11b. 1,000 45.00
(institution) (number)

12a. University of Virginia 12b. 1,000 45.00
Arizona State Univ. 12b. 1,000 45.00
(institution) (number)

13a. Sponsoring agency before team selections 13b. 1,801 40.00
(number)

14a. Sponsoring agency after team selections 14b. 3,033 47.13
(number)

15. Total number of tickets sold (add amounts in lines 11-14) 8,834 44.71

16. Total Number of tickets contractually guaranteed for: 17a. University of Georgia 17b. 8,500
Boston College University 17b. 7,500
(institution) (number)

18a. University of Virginia 18b. 7,500
Arizona State University 18b. 7,500
(institution) (number)

Schedule B - Distribution of Total Gross Receipts

19a. Institution University of Georgia 19b. Percent 19.55% 19c. Amount \$ 750,000
Boston College University 19b. Percent 19.55% 19c. Amount \$ 750,000

20a. Institution University of Virginia 20b. Percent 19.55% 20c. Amount \$ 750,000
Arizona State University 20b. Percent 19.55% 20c. Amount \$ 750,000

21. Total distribution to institutions (lines 19c plus 20c) \$ 3,000,000

22a. Gross receipts retained by sponsoring agency or organization 22b. Percent 21.80% 22c. Amount \$ 836,546.68

23. Total gross receipts (lines 21 plus 22c) \$ 3,836,546.68

24. Date of distributions to institutions March 28, 2001

Note: Please submit a copy of each of the following: 1) TV and title sponsorship contracts; 2) All gifts-in-kind; 3) All corporate sponsorships; 4) Contractual guarantees between the bowl and a conference(s) or the member institutions; 5) Any financial subsidy provided by a conference(s) to the bowl; 6) Major corporations who may assist the bowl in selling tickets; 7) Statement indicating whether the host city or its subsidiary has contributed financially to the bowl; and 8) Supporting schedules or attachments pertaining to the auditing of all items of income.

Report of Independent Accountants

TO: The National Collegiate Athletic Association.

We have audited the accompanying schedule of gross receipts of the Jeep Aloha/Jeep Oahu Bowl (name of game)

played between University of Georgia and University of Virginia
Boston College University and Arizona State University
(institution) (institution)

on December 24-25, 2000 Honolulu, Hawaii
(date) (city and state)

is schedule is the responsibility of the Aloha Sports, Inc. (sponsoring organization)

Our responsibility is to express an opinion on this schedule based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we perform the audit to obtain reasonable assurance about whether the schedule of gross receipts is free of misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures on the schedule of gross receipts. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the schedule of gross receipts audited by us presents fairly, in all material respects, the gross receipts derived from the above described game and the amounts due to the two participating institutions and the sponsoring organization in accordance with NCAA Bylaw 30.9 and Executive Regulation 31.5.

This report is intended solely for the information and use of the Aloha Sports, Inc., dba Bowl Game and the National Collegiate Athletic Association. (sponsoring agency)

SIGNED DETOR & WILLIAMS, CPA's DATE March 30, 2001
 TITLE Carleton L. Williams, Partner, for
 NAME OF FIRM Detor & Williams, CPA's, PC CITY, STATE Honolulu, Hawaii

RETURN BY APRIL 1 TO:

Keith Martin
 National Collegiate Athletic Association
 P.O. Box 6222
 Indianapolis, Indiana 46206-6222
 317/917-6222

Attachment 1

	Value	Ticket Total	Dollar Value
\$	55.00	87	\$4,785.00
\$	50.00	1,297	\$64,850.00
\$	49.50	6	\$297.00
\$	47.00	122	\$5,734.00
\$	45.00	32,394	\$1,457,730.00
\$	42.30	10	\$423.00
\$	40.50	3	\$121.50
\$	40.00	1,801	\$72,040.00
\$	35.00	114	\$3,990.00
		35,834	\$1,609,970.50

TRANSMISSION VERIFICATION REPORT

TIME : 04/01/2002 07:12

DATE, TIME
FAX NO./NAME
DURATION
PAGE(S)
RESULT
MODE

04/01 07:05
13179176989
00:07:16
15
OK
STANDARD
ECM

Dennis Poppe
John Good
KCC-4-2002